

This letter provides a reference to the Department's rules regarding food, drugs, and medical appliances. See 86 Ill. Adm. Code 130.310. (This is a GIL.)

March 22, 2004

Dear Xxxxx:

This letter is in response to your letter dated September 9, 2003, in which you request information. We apologize for the delay in responding to your inquiry. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are writing you to request a Letter Ruling on the taxability of the enclosed products. Please read the below for information on our company:

We are an out-of-state seller in your state and do hold valid sales or use tax account with your state. All orders are originated out-of -state and are shipped via common carrier to our customers in your state.

Also, please provide criteria for your decision. This will aid us in determining the taxability of new products as they are introduced. You can direct any questions you have to the below address and phone number. Thank you for your assistance in this matter.

DEPARTMENT'S RESPONSE:

We regret that we cannot provide you with a specific answer in the context of a General Information Letter. You have inquired about the taxability of a food, drug, medicine, or medical appliance, please see the Department's rules on our website regarding food, drugs, medicines, and medical appliances. See 86 Ill. Adm. Code 130.310.

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Terry D. Charlton
Associate Counsel

TDC:msk